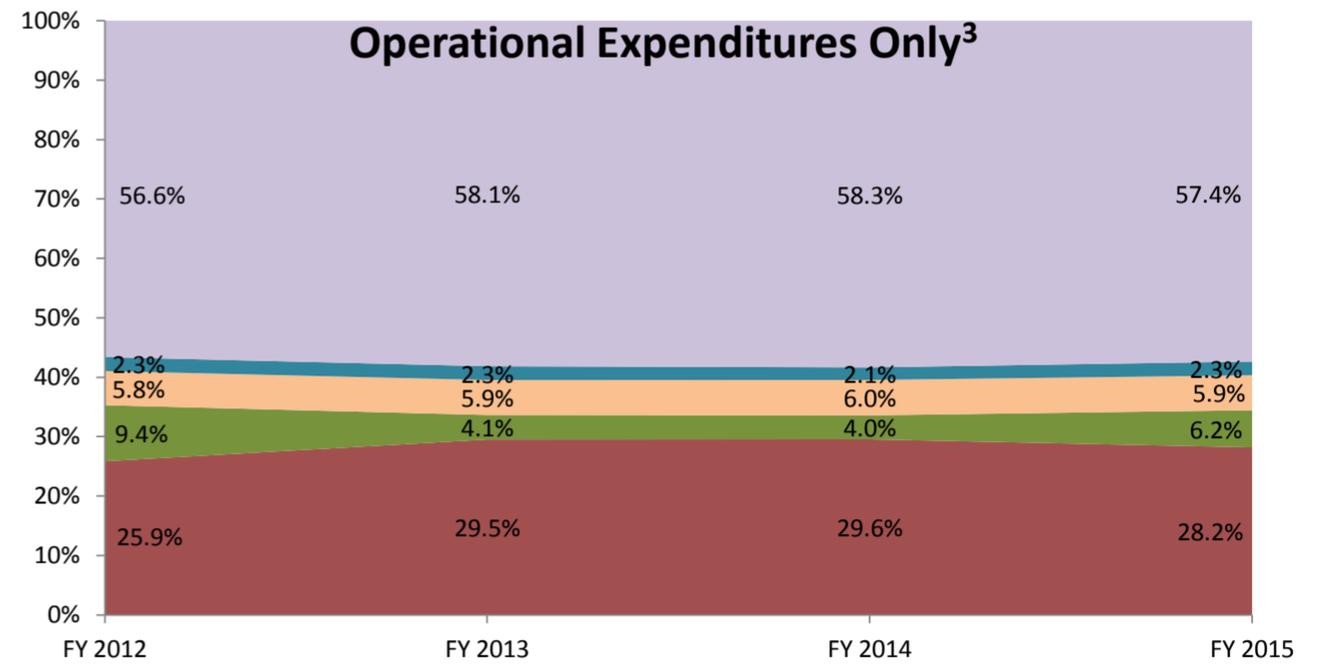
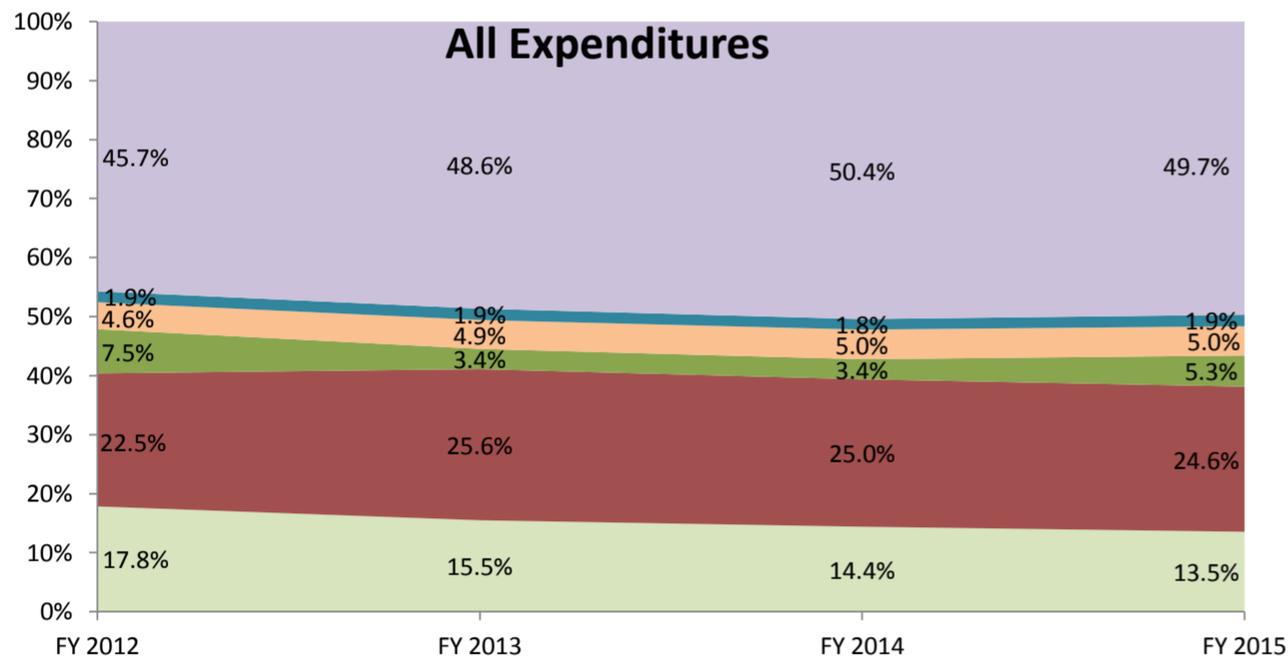


School Corporation Expenditures by Account
Biannual Financial Report Data
Manchester Community Schools (8045)

Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$7,231,132	50.7%	\$7,820,147	47.4%	\$7,663,240	45.7%	\$7,267,229	48.6%	\$7,865,037	50.4%	\$7,981,570	49.7%
Student Instructional Support	\$857,259	6.0%	\$1,182,419	7.2%	\$1,077,377	6.4%	\$1,018,601	6.8%	\$1,061,053	6.8%	\$1,109,375	6.9%
Total	\$8,088,392	56.7%	\$9,002,566	54.6%	\$8,740,618	52.1%	\$8,285,829	55.5%	\$8,926,090	57.2%	\$9,090,945	56.6%

Non Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$3,164,819	22.2%	\$4,084,649	24.8%	\$5,034,584	30.0%	\$4,338,049	29.0%	\$4,427,632	28.4%	\$4,798,917	29.9%
Non Operational	\$3,003,279	21.1%	\$3,415,619	20.7%	\$2,992,458	17.8%	\$2,315,088	15.5%	\$2,246,360	14.4%	\$2,176,572	13.5%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$6,168,098	43.3%	\$7,500,267	45.4%	\$8,027,042	47.9%	\$6,653,136	44.5%	\$6,673,992	42.8%	\$6,975,489	43.4%

Grand Total	\$14,256,489	\$16,502,833	\$16,767,659	\$14,938,966	\$15,600,082	\$16,066,434
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- Non Operational
 - Other Overhead and Operational
 - Corporation Administration
 - School Administration
 - Other Student Instructional Support
 - Student Academic Achievement
- Other Overhead and Operational
 - Corporation Administration
 - School Administration
 - Other Student Instructional Support
 - Student Academic Achievement

Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
Manchester Community Schools (8045)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change			
					2006 to 2015	2009 to 2015	2014 to 2015	
Student Academic Achievement								
11050 Regular Programs Full Day Kindergarten	\$0	\$0	\$332,730	\$354,863	NA	NA	6.7%	
11100 Regular Programs Elementary	\$2,102,245	\$3,314,486	\$2,977,352	\$2,979,753	41.7%	-10.1%	0.1%	
11200 Regular Programs Middle/Junior High	\$649,334	\$846,432	\$386,843	\$440,333	-32.2%	-48.0%	13.8%	
11300 Regular Programs High School	\$1,233,883	\$1,647,036	\$1,880,392	\$2,071,564	67.9%	25.8%	10.2%	
11350 Regular Programs High School - Academic Honors Diploma	\$0	\$9,270	\$5,976	\$896	NA	-90.3%	-85.0%	
11420 Regular Programs Vocational Education - Agriculture B	\$25,719	\$43,205	\$98,351	\$83,236	223.6%	92.7%	-15.4%	
11450 Regular Programs Vocational Education - Consumer and Homemaking	\$38,117	\$80,080	\$36,613	\$15,014	-60.6%	-81.3%	-59.0%	
11910 Regular Programs Other Regular Programs - Competency Testing	\$17,666	\$299	\$0	\$0	NA	NA	NA	
12110 Special Programs Gifted and Talented - Gifted And Talented	\$14,433	\$52,683	\$31,026	\$29,193	102.3%	-44.6%	-5.9%	
12210 Special Programs Mental Disabilities - Mild Mental Disabilities	\$170,580	\$252,869	\$114,991	\$78,093	-54.2%	-69.1%	-32.1%	
12350 Special Programs Physical Impairment - Homebound	\$10,578	\$343	\$1,091	\$1,121	-89.4%	226.5%	2.7%	
12610 Special Programs Learning Disability	\$275,413	\$222,533	\$232,457	\$316,388	14.9%	42.2%	36.1%	
12900 Special Programs Other Special Programs	\$0	\$0	\$234	\$2,351	NA	NA	904.2%	
14100 Summer School Programs Elementary	\$13,079	\$6,589	\$0	\$0	NA	NA	NA	
14200 Summer School Programs Middle/Junior High School	\$740	\$0	\$0	\$0	NA	NA	NA	
14300 Summer School Programs High School	\$65,592	\$27,434	\$1,881	\$5,370	-91.8%	-80.4%	185.5%	
16100 Remediation Remediation Testing	\$6,551	\$0	\$6,068	\$8,279	26.4%	NA	36.4%	
16200 Remediation Preventive Remediation	\$3,189	\$267	\$5,465	\$13,697	329.5%	5027.7%	150.7%	
17300 Pay. to Other Gov. Units in State Area Vocat. School (Part. Share)	\$265,901	\$259,281	\$277,457	\$265,824	0.0%	2.5%	-4.2%	
17400 Pay. to Other Gov. Units in State Joint Services and Supply - Special Ed.	\$423,510	\$555,811	\$569,766	\$479,925	13.3%	-13.7%	-15.8%	
22110 Instruction Imp. of Instruction - Service Area Direction	\$47,884	\$8,202	\$4,783	\$5,693	-88.1%	-30.6%	19.0%	
22120 Instruction Imp. of Instruction - Instruction and Curriculum Dev.	\$29,742	\$18,494	\$119,129	\$188,013	532.2%	916.6%	57.8%	
22130 Instruction Imp. of Instruction - Instructional Staff Training	\$1,238	\$319	\$600	\$2,000	61.5%	527.9%	233.3%	
22190 Instruction Imp. of Instruction - Other Imp. of Instruct. Services	\$0	\$0	\$7,082	\$5,063	NA	NA	-28.5%	
22210 Instruction Library/Media Services - Service Area Direction	\$2,622	\$2,561	\$0	\$0	NA	NA	NA	
22220 Instruction Library/Media Services - School Library	\$134,522	\$161,145	\$103,813	\$109,973	-18.2%	-31.8%	5.9%	
22230 Instruction Library/Media Services - Audiovisual	\$71,130	\$81,661	\$75,458	\$74,409	4.6%	-8.9%	-1.4%	
22250 Instruction Library/Media Services - Computer Assisted Instruc. Services	\$16,733	\$24,039	\$2,505	\$262	-98.4%	-98.9%	-89.6%	
22310 Instruction Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$0	\$36,490	\$305,024	\$318,848	NA	773.8%	4.5%	
25510 Central Services Textbooks for Rent/Resale - Direction of Rental Service	\$2,444	\$2,471	\$954	\$939	-61.6%	-62.0%	-1.6%	
25520 Central Services Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$164,646	\$165,498	\$146,519	\$50,746	-69.2%	-69.3%	-65.4%	
25525 Central Services Textbks. for Rent/Resale - Computers in Lieu of Textbooks	\$0	\$0	\$98,756	\$78,906	NA	NA	-20.1%	
25540 Central Services Textbks. for Rent/Resale - Other Textbook Rental Service	\$409	\$0	\$40,129	\$0	NA	NA	NA	
25590 Central Services Textbks. for Rent/Resale - Other Textbk. Resale Services	\$0	\$649	\$1,592	\$819	NA	26.2%	-48.6%	
26497 NA Teachers Retir. Fund - 07 Acct. Code	\$278,637	\$0	\$0	\$0	NA	NA	NA	
Student Academic Achievement Total								
	\$6,066,538	\$7,820,147	\$7,865,037	\$7,981,570	31.6%	2.1%	1.5%	
Student Instructional Support								
21220 Students Guidance Services - Counseling Services	\$149,754	\$280,045	\$208,244	\$238,592	59.3%	-14.8%	14.6%	
21250 Students Guidance Services - Records Maintenance	\$4,134	\$4,208	\$5,143	\$0	NA	NA	NA	
21340 Students Health Services - Nurse Services	\$39,385	\$55,713	\$64,063	\$74,569	89.3%	33.8%	16.4%	
21390 Students Health Services - Other Health Services	\$4,071	\$0	\$0	\$0	NA	NA	NA	
21990 Students Other Support Services Students - Other Student Services	\$2,000	\$0	\$0	\$0	NA	NA	NA	
24100 School Administration Office of The Principal	\$423,353	\$720,706	\$643,961	\$637,084	50.5%	-11.6%	-1.1%	
24900 School Administration Other Support Services - School Admin.	\$72,605	\$121,748	\$139,642	\$159,130	119.2%	30.7%	14.0%	
Student Instructional Support Total								
	\$695,303	\$1,182,419	\$1,061,053	\$1,109,375	59.6%	-6.2%	4.6%	
Overhead and Operational								
23110 General Administration Board of Education - Service Area Direction	\$30,379	\$30,939	\$28,364	\$31,152	2.5%	0.7%	9.8%	
23120 General Administration Board of Education - Service Area Assistants	\$0	\$1,300	\$0	\$0	NA	NA	NA	
23150 General Administration Board of Education - Legal Services	\$8,283	\$24,906	\$44,823	\$23,643	185.5%	-5.1%	-47.3%	
23160 General Administration Board of Education - Promotion Expenses	\$1,522	\$3,511	\$1,479	\$2,360	55.0%	-32.8%	59.6%	

School Corporation Expenditures by Account
Biannual Financial Report Data
Manchester Community Schools (8045)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
23210 General Administration Executive Administration - Office of The Superintendent	\$169,023	\$244,697	\$213,475	\$218,581	29.3%	-10.7%	2.4%
23220 General Administration Executive Administration - Community Relations	\$1,899	\$1,952	\$4,674	\$6,815	258.8%	249.1%	45.8%
23230 General Administration Executive Administration - Staff Relations and Negotiations	\$0	\$0	\$0	\$53,685	NA	NA	NA
25110 Central Services Fiscal Services - Office of The Business Manager	\$33,955	\$101,478	\$114,974	\$123,108	262.6%	21.3%	7.1%
25120 Central Services Fiscal Services - Service Area Direction	\$0	\$0	\$9,556	\$0	NA	NA	NA
25130 Central Services Fiscal Services - Budgeting	\$1,543	\$750	\$1,700	\$1,500	-2.8%	100.0%	-11.8%
25150 Central Services Fiscal Services - Payroll Services	\$25,867	\$40,822	\$47,353	\$59,250	129.1%	45.1%	25.1%
25160 Central Services Fiscal Services - Financial Accounting	\$33,697	\$39,257	\$44,990	\$55,604	65.0%	41.6%	23.6%
25192 Central Services Fiscal Services - Other - Petty Cash	\$155	\$177	\$0	\$15	-90.4%	-91.6%	NA
25193 Central Services Fiscal Services - Other - Printed Forms	\$916	\$4,230	\$2,544	\$4,629	405.2%	9.4%	82.0%
25195 Central Services Fiscal Services - Other - Bank Account Service Charge	\$155	\$1,324	\$3,774	\$4,731	2952.5%	257.5%	25.4%
25199 Central Services Fiscal Services - Other - Other	\$0	\$0	\$1,790	\$252,688	NA	NA	14015.7%
25720 Central Services Personnel Services - Recruitment and Placement	\$0	\$11,065	\$10,007	\$8,634	NA	-22.0%	-13.7%
26100 Oper. & Maint. of Plant Serv. Service Area Direction	\$22,141	\$0	\$0	\$0	NA	NA	NA
26200 Oper. & Maint. of Plant Serv. Maintenance of Buildings	\$895,763	\$1,214,970	\$1,386,904	\$1,309,676	46.2%	7.8%	-5.6%
26300 Oper. & Maint. of Plant Serv. Maintenance of Grounds	\$37,853	\$77,540	\$108,545	\$155,843	311.7%	101.0%	43.6%
26400 Oper. & Maint. of Plant Serv. Maintenance of Equipment	\$245,060	\$322,572	\$295,570	\$344,504	40.6%	6.8%	16.6%
26495 Category not Specified Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$397	\$0	\$0	\$0	NA	NA	NA
26500 Oper. & Maint. of Plant Serv. Vehicle Maintenance (not buses)	\$0	\$3,109	\$5,041	\$10,462	NA	236.5%	107.5%
26600 Oper. & Maint. of Plant Serv. Security Services	\$2,835	\$1,000	\$37,872	\$72,848	2469.3%	7184.8%	92.4%
26700 Oper. & Maint. of Plant Serv. Insurance	\$116,738	\$101,784	\$121,030	\$8,329	-92.9%	-91.8%	-93.1%
27010 Student Transportation Service Area Direction	\$32,266	\$55,038	\$5,326	\$17,959	-44.3%	-67.4%	237.2%
27100 Student Transportation Vehicle Operation	\$280,841	\$357,536	\$408,369	\$438,862	56.3%	22.7%	7.5%
27300 Student Transportation Vehicle Servicing and Maintenance	\$148,710	\$129,043	\$141,676	\$145,825	-1.9%	13.0%	2.9%
27400 Student Transportation Purchase of School Buses	\$0	\$151,566	\$0	\$103,883	NA	-31.5%	NA
27500 Student Transportation Insurance on Buses	\$17,996	\$29,761	\$33,777	\$0	NA	NA	NA
27900 Student Transportation Other Student Transportation Services	\$62,948	\$69,521	\$43,026	\$58,424	-7.2%	-16.0%	35.8%
27910 Student Transportation Bus Driver Training	\$2,505	\$2,376	\$2,469	\$2,478	-1.1%	4.3%	0.4%
31100 Food Services Operations Service Area Direction	\$27,432	\$29,639	\$0	\$71,792	161.7%	142.2%	NA
31200 Food Services Operations Food Preparation and Dispensing	\$344,807	\$602,257	\$707,629	\$578,533	67.8%	-3.9%	-18.2%
31400 Food Services Operations Food Purchases	\$281,491	\$399,918	\$573,532	\$605,594	115.1%	51.4%	5.6%
31900 Food Services Operations Other Food Services	\$46,592	\$30,614	\$27,365	\$27,511	-41.0%	-10.1%	0.5%
Overhead and Operational Total	\$2,873,770	\$4,084,649	\$4,427,632	\$4,798,917	67.0%	17.5%	8.4%
Non Operational							
33300 Category not Specified Civic Services	\$10,368	\$16,588	\$18,198	\$10,776	3.9%	-35.0%	-40.8%
33400 Category not Specified Athletic Coaches	\$132,815	\$217,104	\$183,916	\$182,247	37.2%	-16.1%	-0.9%
33930 Other Community Services Latch Key Kid Program	\$12,049	\$14,642	\$12,808	\$13,945	15.7%	-4.8%	8.9%
41000 Category not Specified Land Acquisition and Development	\$48,684	\$55,536	\$324	\$161	-99.7%	-99.7%	-50.4%
43000 Category not Specified Professional Services	\$13,099	\$21,508	\$1,093	\$1,665	-87.3%	-92.3%	52.4%
45100 Building Acq., Const. and Impr. Building Acquisition, Const. and Improv.	\$140,675	\$518,974	\$224,828	\$206,077	46.5%	-60.3%	-8.3%
45200 Building Acq., Const. and Impr. Energy Savings Contracts	\$103,216	\$103,754	\$99,497	\$95,240	-7.7%	-8.2%	-4.3%
45400 Building Acq., Const. and Impr. Sports Facilities	\$0	\$0	\$2,967	\$8,779	NA	NA	195.9%
45500 Building Acq., Const. and Impr. Rent of Build., Facilities, and Equip.	\$28,964	\$24,646	\$22,290	\$20,830	-28.1%	-15.5%	-6.5%
46000 Category not Specified Purchase of Moveable Equipment	\$0	\$4,456	\$9,484	\$9,485	NA	112.9%	0.0%
47000 Category not Specified Purchase of Mobile or Fixed Equipment	\$295,230	\$490,461	\$231,654	\$181,862	-38.4%	-62.9%	-21.5%
49000 Category not Specified Other Facilities Acq. and Construction	\$7,730	\$0	\$0	\$2,835	-63.3%	NA	NA
51100 Principal on Debt Bonds	\$216,842	\$0	\$0	\$0	NA	NA	NA
52500 Interest on Debt Bond Anticipation Notes	\$25,724	\$22,669	\$23,463	\$17,849	-30.6%	-21.3%	-23.9%
53100 Lease Rental Buildings-Principal	\$1,219,530	\$1,218,965	\$706,950	\$736,000	-39.6%	-39.6%	4.1%
54200 Advancements and Obligations Common School Fund - Principal	\$712,904	\$598,875	\$490,659	\$475,690	-33.3%	-20.6%	-3.1%
59200 Other Debt Services Obligations Bank Fee	\$0	\$107,441	\$218,231	\$213,131	NA	98.4%	-2.3%
Non Operational Total	\$2,967,830	\$3,415,619	\$2,246,360	\$2,176,572	-26.7%	-36.3%	-3.1%

School Corporation Expenditures by Account
Biannual Financial Report Data
Manchester Community Schools (8045)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change				
					2006 to 2015	2009 to 2015	2014 to 2015		
Prorated by Fund									
26491 NA	PERF - Academic Achievement	\$86,403	\$0	\$0	\$0	NA	NA	NA	
26491 NA	PERF - Instructional Support	\$12,767	\$0	\$0	\$0	NA	NA	NA	
26491 NA	PERF - Overhead and Operational	\$62,593	\$0	\$0	\$0	NA	NA	NA	
26491 NA	PERF - Non Operational	\$2,798	\$0	\$0	\$0	NA	NA	NA	
26492 NA	Social Security - Academic Achievement	\$350,520	\$0	\$0	\$0	NA	NA	NA	
26492 NA	Social Security - Instructional Support	\$51,830	\$0	\$0	\$0	NA	NA	NA	
26492 NA	Social Security - Overhead and Operational	\$94,264	\$0	\$0	\$0	NA	NA	NA	
26492 NA	Social Security - Non Operational	\$11,353	\$0	\$0	\$0	NA	NA	NA	
26494 NA	Group Insurance - Academic Achievement	\$651,622	\$0	\$0	\$0	NA	NA	NA	
26494 NA	Group Insurance - Instructional Support	\$96,604	\$0	\$0	\$0	NA	NA	NA	
26494 NA	Group Insurance - Overhead and Operational	\$133,390	\$0	\$0	\$0	NA	NA	NA	
26494 NA	Group Insurance - Non Operational	\$21,133	\$0	\$0	\$0	NA	NA	NA	
26496 NA	Unemployment Compensation - Academic Achievement	\$5,119	\$0	\$0	\$0	NA	NA	NA	
26496 NA	Unemployment Compensation - Instructional Support	\$756	\$0	\$0	\$0	NA	NA	NA	
26496 NA	Unemployment Compensation - Overhead and Operational	\$801	\$0	\$0	\$0	NA	NA	NA	
26496 NA	Unemployment Compensation - Non Operational	\$166	\$0	\$0	\$0	NA	NA	NA	
26498 NA	Severance / Early Retirement Pay - Academic Achievement	\$70,931	\$0	\$0	\$0	NA	NA	NA	
Prorated by Fund Total		\$1,653,048	\$0	\$0	\$0	NA	NA	NA	